



ANNUAL SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$421	Equal to the Amount of B&O Tax Due
\$421	\$426	\$420
\$426	\$431	\$415
\$431	\$436	\$410
\$436	\$441	\$405
\$441	\$446	\$400
\$446	\$451	\$395
\$451	\$456	\$390
\$456	\$461	\$385
\$461	\$466	\$380
\$466	\$471	\$375
\$471	\$476	\$370
\$476	\$481	\$365
\$481	\$486	\$360
\$486	\$491	\$355
\$491	\$496	\$350
\$496	\$501	\$345
\$501	\$506	\$340
\$506	\$511	\$335
\$511	\$516	\$330
\$516	\$521	\$325
\$521	\$526	\$320
\$526	\$531	\$315
\$531	\$536	\$310
\$536	\$541	\$305
\$541	\$546	\$300
\$546	\$551	\$295
\$551	\$556	\$290
\$556	\$561	\$285

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$561	\$566	\$280
\$566	\$571	\$275
\$571	\$576	\$270
\$576	\$581	\$265
\$581	\$586	\$260
\$586	\$591	\$255
\$591	\$596	\$250
\$596	\$601	\$245
\$601	\$606	\$240
\$606	\$611	\$235
\$611	\$616	\$230
\$616	\$621	\$225
\$621	\$626	\$220
\$626	\$631	\$215
\$631	\$636	\$210
\$636	\$641	\$205
\$641	\$646	\$200
\$646	\$651	\$195
\$651	\$656	\$190
\$656	\$661	\$185
\$661	\$666	\$180
\$666	\$671	\$175
\$671	\$676	\$170
\$676	\$681	\$165
\$681	\$686	\$160
\$686	\$691	\$155
\$691	\$696	\$150
\$696	\$701	\$145
\$701	\$706	\$140

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$706	\$711	\$135
\$711	\$716	\$130
\$716	\$721	\$125
\$721	\$726	\$120
\$726	\$731	\$115
\$731	\$736	\$110
\$736	\$741	\$105
\$741	\$746	\$100
\$746	\$751	\$ 95
\$751	\$756	\$ 90
\$756	\$761	\$ 85
\$761	\$766	\$ 80
\$766	\$771	\$ 75
\$771	\$776	\$ 70
\$776	\$781	\$ 65
\$781	\$786	\$ 60
\$786	\$791	\$ 55
\$791	\$796	\$ 50
\$796	\$801	\$ 45
\$801	\$806	\$ 40
\$806	\$811	\$ 35
\$811	\$816	\$ 30
\$816	\$821	\$ 25
\$821	\$826	\$ 20
\$826	\$831	\$ 15
\$831	\$836	\$ 10
\$836	\$841	\$ 5
\$841	or more	\$ 0

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add column 5, under the B&O tax section of your return.) If taking additional B&O tax credit(s), a worksheet is provided for your convenience on the reverse side.
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: *If your total B&O tax due is less than \$421, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

DO NOT SUBMIT THIS TABLE WITH YOUR COMBINED EXCISE TAX RETURN.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

Small Business B&O Tax Credit Worksheet

(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken.)

Step A: Determine the total Business and Occupation (B&O) tax due.
(Add column 5, under the B&O tax section of your return.)

\$ _____

Step B: Add together the credit amounts taken for:

Multiple Activities Tax Credit \$ _____

High Technology Credit + \$ _____

Mfg. Software/Programming
Rural Employment B&O Credit + \$ _____

Help Desk Services B&O Credit + \$ _____

Alternatives to Field Burning
B&O Credit + \$ _____

International Services Credit + \$ _____

Total (Enter 0 if none of these
credits are being taken.) ▶ \$ _____

Step C: Subtract step B from step A. *This is the amount of B&O tax due*
used to determine the Small Business B&O Tax Credit.
Proceed to Step 2 on the reverse side.

TOTAL \$ _____